

personal resources to charitable causes penalty-free.

Under my proposal, a person who has reached age 59½ will be allowed to move assets penalty-free from an IRA directly to charity or into a qualifying deferred charitable gift plan—e.g. charitable remainder trust, pooled income funds and gift annuities. In the latter case the donor would be able to receive an income stream from the retirement plan assets that would be taxed according to normal rules for those giving methods. Upon the death of the individual or the individual's spouse, the remainder would be transferred to charity.

Recent studies show that assets of qualified retirement plans comprise a substantial part of the net worth of many professionals. The IRA Rollover to Charity Act lifts current law disincentives to this important source of charitable giving. IRA assets represent untaxed income and cannot be withdrawn without being subject to taxation in full at the time of withdrawal. As a result, if an IRA is transferred into a charitable remainder trust, donors are required to recognize all such income. Therefore, absent the changes called for in the legislation, the donor will have taxable income in the year the gift is funded.

Mr. President, this bill will unleash an enormous resource for charities servicing cultural, educational, environmental, health-related, religious and humanitarian purposes. If passed, the bill could be a huge asset for charitable organizations and I urge my colleagues to cosponsor this bill.●

ROBERT B. SLOANE

● Mr. MOYNIHAN. Mr. President, January 4 of this year marked the eightieth birthday of a constituent, Robert B. Sloane. This Friday, March 13, Bob Sloane's friends and family will gather to celebrate his entry into his ninth decade. Having recently earned the title of septuagenarian, I wish him hearty congratulations on this senescent achievement.

Bob Sloane was born in Brooklyn, NY and has always been a resident of our fair state. He was graduated from New York University's School of Dentistry at the age of 21 and spent the next two years living on Roosevelt Island as a resident.

And then began World War II. Bob Sloane entered what was then the United States Army Air Force serving for four years both at home and in the South Pacific. While stationed on the island of Guam, he received orders to construct a fence around the periphery of the camp. In charge of a number of young men he instructed them to build the fence in the hard, coral ground of the island. The fence was a disaster, toppled by a tap from his commanding officer. And down came the single line order signed by the commanding general: Captain Robert B. Sloane is hereby immediately relieved of his duty as

utility officer for this command. Bob Sloane's skills were clearly that of an oral surgeon and not a constructor of embattlements.

He left the U.S. Army Air Force in 1945 having attained the rank of captain and returned to civilian life. He spent the next four decades ministering to the oral health of the residents of the state of New York and raising his four children.

Bob Sloane is now well into his second career as a painter. He has been the subject of a number of shows and wields his brush at classes at the National Academy of Design, School of Fine Art as well at his studios in New York City and Warwick, NY.

I would like to take this opportunity, Mr. President, to join with Bob Sloane's family and friends in wishing him a very happy eightieth birthday.●

THE 8TH ANNIVERSARY OF THE CHALDEAN-DETROIT TIMES

● Mr. ABRAHAM. Mr. President, I rise today to recognize an important event which is taking place in the State of Michigan. The Chaldean-Detroit Times is celebrating eight years of service and dedication to the Detroit Arab community. At this time, this publication should be recognized for its commitment to strengthening the Chaldean community and cultural understanding.

Friends and readers of the Chaldean-Detroit Times will gather for a banquet in celebration of its eight years of commitment to the community. This event will take place on the evening of Friday, March 20, 1998 at the Southfield Manor in Southfield, Michigan. Each of the individuals in attendance deserve special recognition for their support of the Chaldean-Detroit Times and the Chaldean community.

I commend the Chaldean-Detroit Times on its 8th Anniversary and send my best wishes to Amir Denha and to the entire Chaldean community of Detroit.●

THE 39TH ANNIVERSARY OF THE TIBETAN PEOPLE'S UPRISING

● Mr. DURBIN. Mr. President, I rise today to honor the concerned citizens in Chicago and around the world who have taken part in activities to commemorate the 39th Anniversary of the Tibetan People's Uprising of 1959.

Since China's brutal invasion of Tibet in 1949, Chinese rule has brought oppression and misery to a proud people whose national history extends back 2,000 years. Tibet functioned fully as an independent nation-state from 1911 until 1951, when China imposed its notorious so-called "17-Point Agreement on the Peaceful Liberation of Tibet," forcing the Tibetan government to acknowledge Chinese sovereignty.

As China consolidated its power during the 1950s, refusing to permit even the regional autonomy permitted

under the treaty, Tibetan resistance grew. It came to a head in the People's Uprising, which was suppressed by the Red Army at the cost of thousands of civilian lives. The Dalai Lama, Tibet's head of state and the spiritual leader of Tibetan Buddhists, was forced into exile in India, where he has been campaigning for the freedom of Tibet ever since.

The International Campaign for Tibet estimates that, during the 20 years following the uprising, some 1.2 million Tibetans, about one fifth of the country's population, perished due to China's policies. Many more were imprisoned, went into exile, or disappeared. More than 6,000 monasteries, temples and other cultural and historic buildings were destroyed. The Chinese occupation of Tibet stands as a monument to the worst excesses of Communist tyranny.

The U.S. Department of State and international human rights organizations continue to document acts of repression by Chinese authorities in Tibet even today. According to reports cited in the State Department's Human Rights Report for 1997, "Chinese government authorities continued to commit serious human rights abuses in Tibet, including instances of torture, arbitrary arrest, detention without public trial, and long detention of Tibetan nationalists for peacefully expressing their political views. Tight controls on religion and on other fundamental freedoms continued and in some cases intensified."

Amnesty International cited "grossly unfair trials, widespread torture and ill-treatment in police cells, prisons and labor camps," and concluded that "despite some legal changes, Chinese legislation still allowed more than 200,000 to be detained in 1997 without charge or trial for 're-education through labor.'"

The Chinese government's claims of success in its recent economic development policies in Tibet are also misleading; the favorable economic and tax policies have disproportionately benefited ethnic Chinese residents rather than native Tibetans. Consequently, these policies "have attracted growing numbers of ethnic Han and Hui immigrants from other parts of China, that are competing with—and in some cases displacing—Tibetan enterprises and labor," according to the U.S. State Department.

The United States must not allow China to use Tibet's geographic and political isolation to obscure our view of the situation. The fate of Tibet and its people also must not be sacrificed to diplomatic expediency in a short-sighted effort to improve U.S. relations with China. If the Chinese government wishes to join the community of responsible nations, it must act responsibly. It must improve its human rights performance and resume negotiations on Tibet's future. We in Congress should call upon the Administration to introduce a resolution dealing with the serious human rights abuses in China and